

Notification

No.10/2006-Central Excise

New Delhi, the 1st March 2006.

10 Phalguna, 1927 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 10/2003-Central Excise dated the 1<sup>st</sup> March, 2003 [G.S.R 140(E), dated the 1<sup>st</sup> March, 2003], except as respects things done or omitted to be done before such supersession, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or the tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table (hereinafter referred to as the said goods), from so much of the duty of excise leviable thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

*Explanation I.*-For the removal of doubts, it is clarified that a manufacturer who has availed of full exemption under notification No.8/2003-Central Excise, dated the 1st March, 2003, published in the Gazette of India vide number G.S.R. 129 (E), as the case may be, in any financial year, is permitted to avail this exemption in the same financial year.

*Explanation II.*-For the purposes of this notification the “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

*Explanation III.*-For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

| S. No. | Chapter or heading or sub-heading or tariff item  | Description of goods  | Rate under the First Schedule |
|--------|---|---|-------------------------------|
| (1)    | (2)   | (3)   | (4)                           |
| 1.     | 44  | Articles of wood, other than articles of densified wood and flush doors                               | 8%                            |
| 2.     | 4820  | All goods, other than notebooks and exercise books  | 8%                            |
| 3.     | 4821  | All goods   | 8%                            |
| 4.     | 4823 70 10  | All goods   | 8%                            |
| 5.     | 5906 10 00  | All goods   | Nil                           |
| 6.     | 5908  | Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles    | Nil                           |
| 7.     | 6602 00 00  | All goods   | Nil                           |
| 8.     | 6814  | Articles of mica  | 8%                            |
| 9.     | 68 (except headings 6804, 6805, 6811, 6812, 6813) | Solid or hollow building blocks, including aerated or cellular light weight concrete blocks and slabs | 8%                            |
| 10.    | 7015 10   | Glasses for corrective spectacles and flint buttons   | Nil                           |

| (1) | (2)   | (3)   | (4) |
|-----|---|---|-----|
| 11. | 7323  | All goods other than parts and pressure cookers   | Nil |
| 12. | 7326 20 10                                  | All goods   | Nil |
| 13. | 7418  | Table, kitchen or other household articles (other than parts)   | Nil |
| 14. | 7615 11 00,<br>7615 19                      | Table, kitchen or other household articles, pot scourers and scouring or polishing pads, gloves and the like (other than parts and pressure cookers falling under tariff item 7615 19 10)   | Nil |
| 15. | 8211 or 8214                                | Knives  | Nil |
| 16. | 8215  | All goods   | Nil |
| 17. | 8413  | Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal or vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps   | 8%  |
| 18. | 8413  | Hand pumps and parts thereof  | Nil |
| 19. | 8414 20 10,<br>8414 20 20, or<br>8414 90 12 | All goods   | Nil |
| 20. | 8481 80 41 or<br>8481 90 10                 | All goods   | Nil |
| 21. | 8483 10 10                                  | All goods   | 8%  |
| 22. | 8524  | Audio cassettes   | Nil |
| 23. | 8539  | Vacuum and gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb  | 8%  |
| 24. | 8712  | All goods   | Nil |
| 25. | 8714  | Parts and accessories of vehicle of heading 8712  | Nil |
| 26. | 90 or any other<br>Chapter                  | Medical equipment and other goods (other than parts and accessories thereof) specified in List 1 annexed to this notification<br><br><i>Explanation.-</i> For the purposes of this exemption the items in the list above shall not include Foley Balloon Catheters. | 8%  |
| 27. | 9004  | Sunglasses for correcting vision and goggles  | 8%  |
| 28. | 9018  | All goods (other than parts and accessories thereof)  | 8%  |
| 29. | 9019  | All goods (other than parts and accessories thereof)  | 8%  |
| 30. | 9022  | All goods for medical, surgical, dental and veterinary use (other than parts and accessories thereof)   | 8%  |
| 31. | 9405 50 31                                  | Kerosene pressure lantern   | Nil |
| 32. | 9501  | All goods (other than parts and accessories thereof)  | Nil |
| 33. | 9502  | All goods (other than parts and accessories thereof)  | Nil |
| 34. | 9503  | All goods (other than parts and accessories thereof)  | Nil |
| 35. | 9603 21 00                                  | Toothbrushes  | 8%  |
| 36. | Any Chapter                                 | Waste and scrap arising during the course of manufacture of the goods specified against S. No.1 to 35 above (except S.No.18, 23, 27 and 35)   | Nil |

LIST 1 (See S. No. 26 of the Table)

- (1) C.A.M. stimulator
- (2) Contact lens lathe
- (3) Contact lens polishing machine
- (4) Contact lens thickness measuring gauge
- (5) Corneal Anesthesiometer
- (6) Cryo-lathe
- (7) Dark adaptometer
- (8) Exophthalmometer
- (9) Glare testing equipment
- (10) Ophthalmic cryo equipment
- (11) Ophthalmic operating lights and fibre optic lights
- (12) Ophthalmodynamometer
- (13) Pantoscope
- (14) Projection magnifier for contact lens inspection and verification
- (15) Radiuscope base curve (for measurement of contact lenses)
- (16) Refractometer
- (17) Roper Hall foreign body locator
- (18) Softometer for measurement of the base curve of soft contact lens
- (19) Stereozoom microscope for inspection of contact lens
- (20) Ultrasonography A.B.M. scan/ pachymeter/cleaner
- (21) Linear accelerator.

[F.No.334/3/2006-TRU]

(Ajay)  
Under Secretary to the Government of India